an emitter layer of the first conductivity type selectively formed on the surface of said base layer of the second conductivity type;

a collector layer selectively formed on one of the one surface and another surface of said base layer of the first conductivity type;

a first main electrode formed on said collector layer;

a second main electrode formed on said emitter layer and on said base layer of the second conductivity type;

a gate insulating film formed on a surface of said base layer of the second conductivity type that lies between said emitter layer and said base layer of the first conductivity type, said gate insulating film including a first insulating portion and a second insulating portion; and

a gate electrode formed above said first and second insulating portions,

wherein a capacitance of a capacitor formed of the second insulating portion is smaller than a capacitance of a capacitor formed of the first insulating portion.

11. (Four Times Amended) A method of manufacturing a power semiconductor device comprising:

forming a base layer of a first conductivity type;

selectively forming a base layer of a second conductivity type on one surface of the base layer of the first conductivity type;

selectively forming an emitter layer of the first conductivity type on a surface of the base layer of the second conductivity type;

selectively forming a collector layer on one of the one surface and another surface of the base layer of the first conductivity type;

forming a first main electrode on said collector layer;

forming a second main electrode on said emitter layer and on the base layer of the second conductivity type;

forming a gate insulating film on a surface of the base layer of the second conductivity type that lies between said emitter layer and the base layer of the first conductivity type, said gate insulating film including a first insulating portion and a second insulating portion; and

forming a gate electrode above said first and second insulating portions,

wherein a capacitance of a capacitor formed of the second insulating portion is smaller than a capacitance of a capacitor formed of the first insulating portion.

- 21. (Twice Amended) A power semiconductor device comprising:
- a base layer of a first conductivity type;
- a base layer of a second conductivity type selectively formed on one surface of said base layer of the first conductivity type;
- a source layer of the first conductivity type selectively formed on the surface of said base layer of the second conductivity type;
- a drain layer selectively formed on one of the one surface and another surface of said base layer of the first conductivity type;
 - a first main electrode formed on said drain layer;
- a second main electrode formed on said source layer and on said base layer of the second conductivity type;
- a gate insulating film formed on a surface of said base layer of the second conductivity type that lies between said source layer and said base layer of the first conductivity type, said gate insulating film including a first insulating portion and a second insulating portion; and a gate electrode formed above said first and second insulating portions,

wherein a capacitance of a capacitor formed of the second insulating portion is smaller than a capacitance of a capacitor formed of the first insulating portion.

31. (Twice Amended) A method of manufacturing a power semiconductor device comprising:

forming a base layer of a first conductivity type;

selectively forming a base layer of a second conductivity type on one surface of the base layer of the first conductivity type;

selectively forming a source layer of the first conductivity type on a surface of the base layer of the second conductivity type;

selectively forming a drain layer on one of the one surface and another surface of the base layer of the first conductivity type;

forming a first main electrode on the drain layer;

forming a second main electrode on the source layer of the first conductivity type and on the base layer of the second conductivity type;

forming a gate insulating film on a surface of the base layer of the second conductivity type that lies between the source layer of the first conductivity type and the base layer of the first conductivity type, said gate insulating film including a first insulating portion and a second insulating portion; and

forming a gate electrode above said first and second insulating portions,

wherein a capacitance of a capacitor formed of the second insulating portion is smaller than a capacitance of a capacitor formed of the first insulating portion.